



NORFOLK

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May 12, 2015

To the Honorable Council
City of Norfolk, Virginia

R-14

Re: Tax Overpayment
Golf Management, Inc.

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Golf Management, Inc. \$3,009.24 based upon the overpayment of Admissions Taxes for the year 2015, resulting in a refund due of \$3,009.24, plus interest.

Respectfully submitted,

A handwritten signature in dark ink, appearing to be "Bernard A. Pishko".

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

Section 3:- That this ordinance shall be in

effect from and after its adoption.

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**Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:**

Golf Management, Inc.

**Account Number
850669/916781**

April 29, 2015

Overview:

The above taxpayer overpaid the city's admission tax. The taxpayer entered an incorrect total for the gross receipts. The taxpayer entered the entire gross receipts on the tax line of the coupon. The correct amount of the tax was 10% of \$3,343.60 equaling \$334.34. The balance of the payment, \$3,009.24, should be refunded to the taxpayer.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Fiscal Impact:

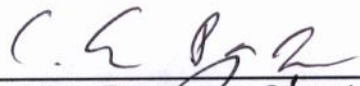
This refund reduces admission tax revenue by **\$3,009.24** for the 2015 fiscal year.

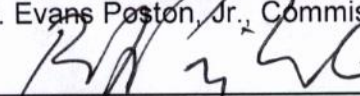
Conclusion:

It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the admission tax overpayment of **\$3,009.24**.

Certification

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of \$3,009.24 as specified by **Virginia Code §58.1-3981** due to the overpayment of Admission Taxes.



C. Evans Poston, Jr., Commissioner of the Revenue


Bernard Pishko, City Attorney



Date


Date